



PARTH D SHAH & Co.

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS REPORT

To the Member of PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **GAMP LIFETECH PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss, for the period ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its statement of Profit & loss, of its LOSS for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report

The Company's Board of Directors is responsible for the other information. The other information comprises of the information included in the Board of Directors report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit -evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, we are required to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. The provisions of Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government in terms of Section 143 (11) of the Act, is not applicable to the Company since:
 - It is not a subsidiary or holding company of a public company;
 - Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date
 - Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
 - Its turnover for the year is not more than Rs.10 Crores during the year
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the Company.

- f) On the basis of the written representations received from the directors as on 31st Mar 2025 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st Mar 2025 from being appointed as a director in terms of section 164(2) of the Act.
- g) Since the company's borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- h) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. As informed to us the Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- i) Pursuant to the requirements of Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, as amended, and in view of the applicability of the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 from April 1, 2024, we report that the company has maintained its books of account using accounting software which has an audit trail feature. Based on our examination of the books of account and other relevant records, and according to the information and explanations provided to us, we confirm that the audit trail feature was enabled and operated throughout the financial period ended March 31, 2026. We did not observe any instance where the audit trail feature was tampered with or disabled during the year. Furthermore, the company has preserved the audit trail records in accordance with the statutory requirements for record retention.
- j) (i) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the

Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

For M/s Parth D Shah & Co.
Chartered Accountants
FRN 138184W



Proprietor
M.No. 146007
UDIN: 26146007FHYLDV3752

Place: Ahmedabad
Date:- 05-09-2026

GAMP LIFETECH PRIVATE LIMITED
(CIN: U62013GJ2025PTC159348)
Balance Sheet as at 31-March-2026

(In Rs)

Particulars	Note	As at 31-March-2026	As at 31-March-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	50,000	-
(b) Reserves and Surplus	4	(4,09,904)	-
Total		(3,59,904)	-
(2) Non-current Liabilities			
(a) Long Term Borrowings	5	37,96,250	-
Total		37,96,250	-
(3) Current Liabilities			
(a) Trade Payables	6	-	-
- Total outstanding dues of Micro and Small Enterprises		4,09,750	-
- Total outstanding dues of others		4,80,000	-
(b) Other Current Liabilities	7	2,83,615	-
(c) Short Term Provisions	8	11,73,365	-
Total		46,09,711	-
Total Equity and Liabilities			
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	9	4,99,245	-
(ii) Intangible Assets under Development	9	34,97,432	-
(b) Deferred Tax Assets (net)	10	1,34,854	-
Total		41,31,531	-
(2) Current Assets			
(a) Trade Receivables	11	50,250	-
(b) Cash and Cash Equivalents	12	2,96,786	-
(c) Short Term Loans and Advances	13	1,31,144	-
Total		4,78,180	-
Total Assets		46,09,711	-

See accompanying notes to the financial statements

1-29

As per our report of even date

For Parth D Shah & Co

Chartered Accountants

Firm's Registration No. 138184W



CA PARTH SHAH

Proprietor

Membership No. 146007

UDIN: 26146007FHYLDV3752

Place: Ahmedabad

Date: 05-September-2026



For and on behalf of the Board of
GAMP LIFETECH PRIVATE LIMITED



Rajesh Patel

Director

10378887

Place: Ahmedabad

Date: 05-September-2026



GIRISH JHABARMAL AGRAWAL

Director

08820434

GAMP LIFETECH PRIVATE LIMITED

(CIN: U62013GJ2025PTC159348)

Statement of Profit and loss for the year ended 31-March-2026

Particulars	Note	(In Rs)	
		Year ended on 31-March-2026	Year ended on 31-March-2025
Revenue from Operations [*]	14	75,000	-
Total Income		75,000	-
Expenses			
Employee Benefit Expenses	15	1,50,634	-
Finance Costs	16	8,985	-
Depreciation and Amortization Expenses	17	2,86,444	-
Other Expenses	18	1,73,695	-
Total Expenses		6,19,758	-
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(5,44,758)	-
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		(5,44,758)	-
Extraordinary Item		-	-
Profit/(Loss) before Tax		(5,44,758)	-
Tax Expenses	19		
- Current Tax		-	-
- Deferred Tax		(1,34,854)	-
Profit/(Loss) after Tax		(4,09,904)	-
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs.)	20	(81.98)	-
-Diluted (In Rs.)	20	(81.98)	-
See accompanying notes to the financial statements	1-29		

As per our report of even date

For Parth D Shah & Co

Chartered Accountants

Firm's Registration No. 138184W

**CA PARTH SHAH**

Proprietor

Membership No. 146007

UDIN: 26146007FHYLDV3752

Place: Ahmedabad

Date: 05-September-2026

**For and on behalf of the Board of
GAMP LIFETECH PRIVATE LIMITED**
Rajesh Patel

Director

10378887

Place: Ahmedabad

Date: 05-September-2026

GIRISH JHABARMAL AGRAWAL

Director

08820434

GAMP LIFETECH PRIVATE LIMITED

(CIN: U62013GJ2025PTC159348)

Notes forming part of the Financial Statements**1 COMPANY INFORMATION**

GAMP LIFETECH PRIVATE LIMITED is a private limited company incorporated in Ahmedabad, Gujarat. The registered office of the company is at Block A SF OFFICE NO 204, NAVRATNA CORPORATE PARK, Bopal, Daskroi, Ahmedabad-380058, Gujarat. The company is primarily engaged in To develop, produce, customize, deliver, market, and resell advanced ompliance software solutions tailored specifically for the Life Sciences industry. The company's mission is to ensure regulatory adherence, enhance data integrity, and streamline compliance processes for pharmaceutical, biotechnology, and medical device companies. By leveraging innovative technologies and a thorough understanding of regulatory requirements, the company strives to be the trusted partner in advancing compliance standards and promoting the highest levels of industry excellence.

2 SIGNIFICANT ACCOUNTING POLICIES**a Basis of Preparation**

These financial statements have been prepared to comply with Accounting Principles Generally accepted in India (Indian GAAP) to comply with accounting standards specified under section 133 of the companies Act, 2013 ("the 2013 Act") read with Rule 7 of the companies (Accounts) Rules, 2014. The Financial Statements have been on accrual basis under the historical cost convention and going concern basis. The accounting Policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized

c Property, Plant and Equipment

Property, Plants & Equipments are stated at cost less accumulated depreciation. Direct costs are capitalized until fixed assets are ready for use. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Cenvat / Input Credit, Grants on capital goods are accounted for by reducing the cost of Capital Goods except when input credit is not claimed sperately.

When assets are disposed or retired, their cost is removed from the financial statements. The gain or loss arising on the disposal or retirement of an asset is determined as the difference between sales proceeds and the carrying amount of the asset and is recognized in Statement of Profit and Loss for the relevant financial year.

d Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

Type of Assets**Useful Life**

Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	3 Years
Server	6 years
Firewall	6 years



Notes forming part of the Financial Statements

e Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

f Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

g Revenue recognition

Sale of service

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is stated exclusive of Goods and Services Tax (GST) and net of trade discounts, if any.

A. Subscription Services

Revenue from software-as-a-service (SaaS) and platform subscriptions is recognized as the services are rendered, using the proportionate completion method.

- Subscription revenue is recognized ratably over the contractual period of the subscription on a straight-line basis.
- Invoices raised or payments received in advance of the service period are credited to "Deferred Revenue" or "Advance from Customers" under Current Liabilities on the Balance Sheet, and are subsequently recognized as revenue over the respective subscription term.

B. Usage-Based Revenue

Revenue from usage-based elements or overage charges is recognized in the period in which the actual usage occurs and the service is consumed by the customer.

h Taxation

Current tax

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

Deferred tax

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.



GAMP LIFETECH PRIVATE LIMITED

(CIN: U62013GJ2025PTC159348)

Notes forming part of the Financial Statements

i Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.☐

j Provisions, Contingent liabilities and Contingent assets

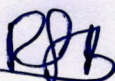
A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

As per our report of even date

For Parth D Shah & Co

Chartered Accountants

Firm's Registration No. 138184W



CA PARTH SHAH

Proprietor

Membership No. 146007

UDIN: 26146007HYLDV3752

Place: Ahmedabad

Date: 05-September-2026



For and on behalf of the Board of

GAMP LIFETECH PRIVATE LIMITED



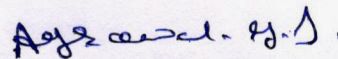
Rajesh Patel

Director

10378887

Place: Ahmedabad

Date: 05-September-2026



GIRISH JHABARMAL AGRAWAL

Director

08820434

GAMP LIFETECH PRIVATE LIMITED
(CIN: U62013GJ2025PTC159348)
Notes forming part of the Financial Statements

3 Share Capital

Particulars

Authorised Share Capital

Equity Shares, of Rs. 10 each, 5000 (Previous Year -) Equity Shares

Issued, Subscribed and Fully Paid up Share Capital

Equity Shares, of Rs. 10 each, 5000 (Previous Year -) Equity Shares paid up

Total

	As at 31-March-2026	As at 31-March-2025
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 5000 (Previous Year -) Equity Shares	50,000	-
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 5000 (Previous Year -) Equity Shares paid up	50,000	-
Total	50,000	-

(i) Reconciliation of number of shares

Particulars

Equity Shares

Opening Balance

Issued during the year

Deletion

Closing balance

	As at 31-March-2026		As at 31-March-2025	
	No. of shares	(In Rs)	No. of shares	(In Rs)
Opening Balance	-	-	-	-
Issued during the year	5,000	50,000	-	-
Deletion	-	-	-	-
Closing balance	5,000	50,000	-	-

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares

Name of Shareholder

GIRISH JHABARMAL AGRAWAL

Rajesh Patel

SANJEEVKUMAR MAHENDRAKUMAR PATEL

NAILESHKUMAR KANTILAL DOSHI

	As at 31-March-2026		As at 31-March-2025	
	No. of shares	In %	No. of shares	In %
GIRISH JHABARMAL AGRAWAL	1,375	27.50%	-	-
Rajesh Patel	750	15.00%	-	-
SANJEEVKUMAR MAHENDRAKUMAR PATEL	1,375	27.50%	-	-
NAILESHKUMAR KANTILAL DOSHI	1,500	30.00%	-	-

(iv) Shares held by Promoters at the end of the year as at 31-March-2026

Name of Promoter

GIRISH JHABARMAL AGRAWAL

Rajesh Patel

SANJEEVKUMAR MAHENDRAKUMAR PATEL

NAILESHKUMAR KANTILAL DOSHI

Class of Shares	No. of Shares	% of total shares	% Change during the period
Equity	1,375	27.50%	100.00%
Equity	750	15.00%	100.00%
Equity	1,375	27.50%	100.00%
Equity	1,500	30.00%	100.00%

Shares held by Promoters at the end of the year as at 31-March-2025

Name of Promoter

GIRISH JHABARMAL AGRAWAL

Rajesh Patel

SANJEEVKUMAR MAHENDRAKUMAR PATEL

NAILESHKUMAR KANTILAL DOSHI

Class of Shares	No. of Shares	% of total shares	% Change during the period
Equity	-	-	-
Equity	-	-	-
Equity	-	-	-
Equity	-	-	-



GAMP LIFETECH PRIVATE LIMITED
(CIN: U62013GJ2025PTC159348)
Notes forming part of the Financial Statements

4 Reserves and Surplus

Particulars

Statement of Profit and loss

Balance at the beginning of the year
Add: Profit/(loss) during the year
Balance at the end of the year

Total

(In Rs)	
As at 31-March-2026	As at 31-March-2025
-	-
(4,09,904)	-
(4,09,904)	-
(4,09,904)	-

5 Long Term Borrowings

Particulars

Secured Loans and advances from related parties

Total

(In Rs)	
As at 31-March-2026	As at 31-March-2025
37,96,250	-
37,96,250	-

6 Trade Payables

Particulars

Due to Micro and Small Enterprises
Due to others

Total

(In Rs)	
As at 31-March-2026	As at 31-March-2025
-	-
4,09,750	-
4,09,750	-

6.1 Trade Payables ageing schedule as at 31-March-2026

Particulars

MSME
Others
Disputed dues- MSME
Disputed dues- Others

Sub total

MSME - Undue
Others - Undue

Total

Outstanding for following periods from due date of payment					Total
Less than 1 year	1-2 years	2-3 years	More than 3 years		
4,09,750					4,09,750
					-
					-
					-
					4,09,750
					4,09,750

6.2 Trade Payables ageing schedule as at 31-March-2025

Particulars

MSME
Others
Disputed dues- MSME
Disputed dues- Others

Sub total

MSME - Undue
Others - Undue

Total

Outstanding for following periods from due date of payment					Total
Less than 1 year	1-2 years	2-3 years	More than 3 years		
					-
					-
					-
					-
					-
					-
					-



GAMP LIFETECH PRIVATE LIMITED
(CIN: U62013GJ2025PTC159348)
Notes forming part of the Financial Statements

7 Other Current Liabilities

Particulars

Advances from customers *

Total

(In Rs)

As at 31-March-2026	As at 31-March-2025
4,80,000	-
4,80,000	-

8 Short Term Provisions

Particulars

Provision for employee benefits

Provision for others

Total

(In Rs)

As at 31-March-2026	As at 31-March-2025
2,21,735	-
61,880	-
2,83,615	-



GAMP LIFETECH PRIVATE LIMITED
(CIN: U62013GJ2025PTC159348)

Notes forming part of the Financial Statements

9 Property, Plant and Equipment and Intangible Assets

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As at 01-Apr-25	Addition	Deduction	As at 31-Mar-26	for the year	Deduction	As at 31-Mar-26	As at 31-Mar-25
(i) Property Plant and Equipment								
Computers	-	7,85,689	-	7,85,689	2,86,444	-	4,99,245	-
Total	-	7,85,689	-	7,85,689	2,86,444	-	4,99,245	-
Previous Year								
(ii) Intangible Assets under Development							34,97,432	-

Particulars	As at	
	31-March-2026	31-March-2025
Opening Balance	-	-
Add: Addition during the year	34,97,432	-
(Less): Capitalised during the year	-	-
Closing Balance	34,97,432	-

Intangible assets under development ageing Schedule	Amount for a period of					31-March-2025	
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total	Less than 1 year	More than 3 Years
Projects in progress	34,97,432	-	-	-	34,97,432	-	-
Projects temporarily suspended	-	-	-	-	-	-	-
Total	34,97,432	-	-	-	34,97,432	-	-



10 Deferred Tax Assets (net)

Particulars

Diferred Tax Asset

Total

(In Rs)

As at 31-March-2026	As at 31-March-2025
1,34,854	-
1,34,854	-

10.1 Significant Components of Deferred Tax

Particulars

Deferred Tax Asset

B/f Buisness Loss

Gross Deferred Tax Asset (A)

Deferred Tax Liability

Difference between Tax Asset & Book Assets

Gross Deferred Tax Liability (B)

Net Deferred Tax Asset (A)-(B)

(In Rs)

As at 31-March-2026	As at 31-March-2025
1,39,770	-
1,39,770	-
4,916	-
4,916	-
1,34,854	-

11 Trade Receivables

Particulars

Unsecured considered good

Total

(In Rs)

As at 31-March-2026	As at 31-March-2025
50,250	-
50,250	-

11.1 Trade Receivables ageing schedule as at 31-March-2026

Particulars

Undisputed Trade receivables-
considered good

Undisputed Trade Receivables-
considered doubtful

Disputed Trade Receivables
considered good

Disputed Trade Receivables
considered doubtful

Sub total

Undue - considered good

Total

(In Rs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good	50,250					50,250
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						50,250
Undue - considered good						
Total						50,250



11.2 Trade Receivables ageing schedule as at 31-March-2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good						-
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						-
Undue - considered good						-
Total						-

12 Cash and Cash Equivalents

Particulars	(In Rs)	
	As at 31-March-2026	As at 31-March-2025
Cash on hand	50,000	-
Balances with banks in current accounts	2,46,786	-
Total	2,96,786	-

13 Short Term Loans and Advances

Particulars	(In Rs)	
	As at 31-March-2026	As at 31-March-2025
Loans and advances to employees	50,000	-
Balances with Government Authorities		
-GST	(736)	-
-Others	81,880	-
Total	1,31,144	-

14 Revenue from Operations

Particulars	(In Rs)	
	Year ended on 31-March-2026	Year ended on 31-March-2025
Sale of services	75,000	-
Total	75,000	-

15 Employee Benefit Expenses

Particulars	(In Rs)	
	Year ended on 31-March-2026	Year ended on 31-March-2025
Salaries and wages	1,20,634	-
Staff welfare expenses	30,000	-
Total	1,50,634	-



16 Finance Costs

(In Rs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Interest expense	8,985	-
Total	8,985	-

17 Depreciation and Amortization Expenses

(In Rs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Depreciation on property, plant and equipment	2,86,444	-
Total	2,86,444	-

18 Other Expenses

(In Rs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Auditors' Remuneration	15,000	-
Administrative Expenses	23,905	-
Professional fees	18,500	-
Rates and taxes	120	-
Telephone expenses	4,830	-
Travelling Expenses	1,11,322	-
Other Expenses		
-Bank Charges	18	-
Total	1,73,695	-

19 Tax Expenses

(In Rs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Deferred Tax	(1,34,854)	-
Total	(1,34,854)	-



20 Earnings Per Share

Particulars

Profit attributable to equity shareholders (In Rs)
Weighted average number of Equity Shares
Earnings per share basic (In Rs.)
Earnings per share diluted (In Rs.)
Face value per equity share (In Rs.)

Year ended on 31-March-2026	Year ended on 31-March-2025
(4,09,904)	-
5,000	-
(81.98)	-
(81.98)	-
10	-

21 Auditors' Remuneration

Particulars

Payments to auditor as
- Auditor

Total

(In Rs)	
Year ended on 31-March-2026	Year ended on 31-March-2025
15,000	-
15,000	-

22 Contingent Liabilities and Commitments

Particulars

Claims against the Company not acknowledged as debt
- Income tax demands
- Indirect tax demands

Total

(In Rs)	
As at 31-March-2026	As at 31-March-2025
-	-

23 Micro and Small Enterprise

24 Earnings in Foreign Currencies

25 Related Party Disclosure

(i) List of Related Parties

Particulars	Relationship
Girish Agrawal	Director
Sanjeev Patel	Director
Gamp Services Private Limited	Director Have Substantial Interest

(ii) Related Party Transactions

Particulars

Relationship

Loan Taken
- Girish Agrawal
- Sanjeev Patel
Advance for Sales
- Gamp Services Private Limited

Director
Director
Director Have Substantial Interest

(In Rs)	
Year ended on 31-March-2026	Year ended on 31-March-2025
17,11,250	-
20,85,000	-
4,80,000	-



26 Ratio Analysis

Particulars	Numerator/Denominator	As at 31-March-2026	As at 31-March-2025	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	0.41	-	
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	(10.55)	-	
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	-	-	
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-227.79%	0.00%	
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	-	-	
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	2.99	-	
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	-	-	
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	(0.11)	-	
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-546.54%	0.00%	
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	-15.59%	0.00%	
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	0.00%	0.00%	

Reasons for Variances

This is the first year of operation of the company. Hence Finding Variance is not possible.

As per our report of even date
For Parth D Shah & Co
Chartered Accountants
Firm's Registration No. 138184W


CA PARTH D SHAH
Proprietor
Membership No. 146007
UDIN: 26146007EHYLDV3752
Place: Ahmedabad
Date: 05-September-2026

For and on behalf of the Board of
GAMP LIFETECH PRIVATE LIMITED


Rajesh Patel
Director
10378887

Place: Ahmedabad
Date: 05-September-2026


GIRISH JHABARMAL AGRAWAL
Director
08820434